



3014 (02-09-04)

ANNUAL REPORT

OF

Name: SPOONER MUNICIPAL UTILITIES

Principal Office: CITY HALL - 515 SUMMIT ST.
P.O. BOX 548
SPOONER, WI 54801-0548

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SPOONER MUNICIPAL UTILITIES**Utility Address:** CITY HALL - 515 SUMMIT ST.

P.O. BOX 548

SPOONER, WI 54801-0548

When was utility organized? 1/15/1905**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: BARBARA PLACE CMC**Title:** CLERK/TREASURER**Office Address:**

515 SUMMIT ST.

P.O. BOX 548

SPOONER, WI 54801

Telephone: (715) 635 - 8769**Fax Number:** (715) 635 - 9319**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: DANIEL L. THOLE CPA**Title:** PARTNER**Office Address:** TRACEY & THOLE, S.C.

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR GARY CUSKEY**Title:** UTILITY COMMITTEE CHAIRMAN**Office Address:**

P.O. BOX 548

SPOONER, WI 54801

Telephone: (715) 635 - 8769**Fax Number:** (715) 635 - 9319**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: DANIEL L. THOLE CPA**Title:** PARTNER**Office Address:** TRACEY & THOLE, S.C.
502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 2/19/2001**Period covered by most recent audit:** YEAR 2000

Names and titles of utility management including manager or superintendent:

Name: ALAN CUSICK**Title:** SUPERINTENDENT**Office Address:**515 SUMMIT ST.
P.O. BOX 548
SPOONER, WI 54801**Telephone:** (715) 635 - 8769**Fax Number:****E-mail Address:**

Name of utility commission/committee: Gary Cuskey, Chairman

Names of members of utility commission/committee:MARY CHIDO, MEMBER
GARY CUSKEY, CHAIRMAN
FRED SCHLUTER, MEMBER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

None.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,022,095	2,064,425	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,597,543	1,570,779	2
Depreciation Expense (403)	151,507	143,802	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	88,396	90,238	5
Total Operating Expenses	1,837,446	1,804,819	
Net Operating Income	184,649	259,606	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	184,649	259,606	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	87,762	57,761	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	87,762	57,761	
Total Income	272,411	317,367	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	272,411	317,367	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	105,022	99,506	14
Amortization of Debt Discount and Expense (428)	3,800	3,619	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	6,930	11,827	17
Other Interest Expense (431)	83	83	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	115,835	115,035	
Net Income	156,576	202,332	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,582,640	1,380,308	20
Balance Transferred from Income (433)	156,576	202,332	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,739,216	1,582,640	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
ELECTRIC DEPARTMENT INTEREST ON INVESTMENTS	52,270	5
WATER DEPARTMENT INTEREST ON INVESTMENTS	23,983	6
INTEREST ON WATER DEPARTMENT ADVANCE TO TID	11,509	7
Total (Acct. 419):	87,762	
Miscellaneous Nonoperating Income (421):		
NONE		8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	321,772	1,700,323	0	0	2,022,095	1
Less: interdepartmental sales	0	2,127	0	0	2,127	2
Less: interdepartmental rents	0	6,000		0	6,000	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	321,772	1,692,196	0	0	2,013,968	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	69,088		69,088	1
Electric operating expenses	123,133		123,133	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	4,345		4,345	8
Electric utility plant accounts	30,526		30,526	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	3,318		3,318	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	230,410	0	230,410	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,402,909	5,022,300	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,787,508	1,679,427	2
Net Utility Plant	3,615,401	3,342,873	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	214,532	222,578	5
Other Investments (124)	0	0	6
Special Funds (125)	258,528	354,955	7
Total Other Property and Investments	473,060	577,533	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	36,707	(131,006)	8
Temporary Cash Investments (132)	737,222	1,010,817	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	110,704	78,507	11
Other Accounts Receivable (143)	576	1,728	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	14,682	12,908	14
Materials and Supplies (150)	92,395	96,932	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	992,286	1,069,886	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	38,884	42,684	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	38,884	42,684	
Total Assets and Other Debits	5,119,631	5,032,976	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	352,676	352,676	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,739,216	1,582,640	23
Total Proprietary Capital	2,091,892	1,935,316	
LONG-TERM DEBT			
Bonds (221)	1,975,000	2,045,000	24
Advances from Municipality (223)	116,904	142,812	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,091,904	2,187,812	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	132,393	126,960	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	863	1,813	30
Taxes Accrued (236)	70,262	72,003	31
Interest Accrued (237)	19,322	20,031	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	222,840	220,807	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	47,634	36,088	36
Total Deferred Credits	47,634	36,088	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	665,361	652,953	41
Total Liabilities and Other Credits	5,119,631	5,032,976	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,501,207	0	0	2,885,543	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	16,159				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,517,366	0	0	2,885,543	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	651,958	0	0	1,135,550	10
Total Accumulated Provision	651,958	0	0	1,135,550	
Net Utility Plant	1,865,408	0	0	1,749,993	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	613,971	1,065,456			1,679,427	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	44,750	106,757			151,507	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,477				3,477	6
Accruals charged other						7
accounts (specify):						8
Transportation Expense - 933	644	4,114			4,758	9
Salvage	1,064	2,874			3,938	10
Other credits (specify):						11
					0	12
Total credits	49,935	113,745	0	0	163,680	13
Debits during year						14
Book cost of plant retired	9,373	36,901			46,274	15
Cost of removal	2,575	6,750			9,325	16
Other debits (specify):						17
					0	18
Total debits	11,948	43,651	0	0	55,599	19
Balance End of Year	651,958	1,135,550	0	0	1,787,508	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.00%	4.17%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			72,809		72,809	76,738	2
Total Electric Utility					72,809	76,738	

Account	Total End of Year	Amount Prior Year	
Electric utility total	72,809	76,738	1
Water utility	19,586	20,194	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	92,395	96,932	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
ELECTRIC MORTGAGE REVENUE BONDS DATED 10/1/97	2,785	428	28,356	1
WATER MORTGAGE REVENUE BONDS DATED 3/3/99	1,016	428	10,528	2
Total			38,884	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	352,676	1
Changes during year (explain):		
NONE	0	2
Balance end of year	352,676	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
ELECTRIC REVENUE BONDS	10/01/1997	10/01/2017	5.43%	1,175,000	1
WATER MORTGAGE REVENUE	03/03/1999	12/01/2018	5.17%	800,000	2
Total Bonds (Account 221):				1,975,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Electric Department	07/28/1998	12/01/2007	4.85%	116,904	1
Total for Account 223				116,904	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	72,003	1
Accruals:		
Charged water department expense	39,036	2
Charged electric department expense	49,360	3
Charged sewer department expense	1,067	4
Other (explain):		
NONE		5
Total Accruals and other credits	89,463	
Taxes paid during year:		
County, state and local taxes	72,003	6
Social Security taxes	15,901	7
PSC Remainder Assessment	2,778	8
Other (explain):		
License Fee Assessment	522	9
Total payments and other debits	91,204	
Balance end of year	70,262	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
ELECTRIC MORTGAGE REVENUE BONDS	15,670	62,240	62,680	15,230	1
WATER MORGAGE REVENUE BONDS	3,576	42,782	42,911	3,447	2
Subtotal	19,246	105,022	105,591	18,677	
Advances from Municipality (223)					
Electric Department	607	6,930	7,052	485	3
Subtotal	607	6,930	7,052	485	
Other Long-Term Debt (224)					
Interest on Long-Term Debt	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	178	83	101	160	5
Subtotal	178	83	101	160	
Total	20,031	112,035	112,744	19,322	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	466,403	186,550	0	0	0	652,953	1
Add credits during year:							
For Services	4,014					4,014	2
For Mains	4,592					4,592	3
Other (specify):							
HYDRANTS	2,495					2,495	4
PRIMARY EXTENSIONS		1,307				1,307	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	477,504	187,857	0	0	0	665,361	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	121,882	0				121,882	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO TAX INCREMENTAL DISTRICT	214,532	1
Total (Acct. 123):	214,532	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
ELECTRIC BOND REDEMPTION FUND CASH	26,480	3
ELECTRIC BOND RESERVE FUND INVESTMENTS	116,050	4
WATER CONSTRUCTION FUND INVESTMENTS	37,140	5
WATER BOND REDEMPTION FUND CASH	5,947	6
WATER BOND RESERVE FUND INVESTMENTS	72,911	7
Total (Acct. 125):	258,528	
Notes Receivable (141):		
NONE	0	8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	19,562	9
Electric	91,142	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	110,704	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	576	14
Other (specify):		
NONE		15
Total (Acct. 143):	576	
Receivables from Municipality (145):		
2000 TAX ROLL ITEMS	14,682	16
Total (Acct. 145):	14,682	
Prepayments (165):		
NONE	0	17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE	0	18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	19
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	20
Total (Acct. 233):	0	
Other Deferred Credits (253):		
EMPLOYEE VESTED SICK LEAVE AND VACATION	41,394	21
PUBLIC BENEFIT CHARGES	6,240	22
Total (Acct. 253):	47,634	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,447,089	2,754,109	0	0	5,201,198	1
Materials and Supplies	19,890	74,773	0	0	94,663	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	632,964	1,100,503	0	0	1,733,467	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	471,953	187,203	0	0	659,156	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,362,062	1,541,176	0	0	2,903,238	
Net Operating Income	94,490	90,159	0	0	184,649	8
Net Operating Income as a percent of						
Average Net Rate Base	6.94%	5.85%	N/A	N/A	6.36%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	352,676	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,660,928	3
Other (Specify):		4
Total Average Proprietary Capital	2,013,604	
Net Income		
Net Income	156,576	5
Percent Return on Proprietary Capital	7.78%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None.

2. Leaseholder changes.

None.

3. Extensions of service.

None.

4. Estimated changes in revenues due to rate changes.

Not applicable.

5. Obligations incurred or assumed, excluding commercial paper.

None.

6. Formal proceedings with the Public Service Commission.

None.

7. Any additional matters.

None.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 19, 2001

Ms. Barbara Place, Clerk-Treasurer
Spooner Municipal Utilities
515 Summit Street
Spooner, WI 54801-1316

2000 Analytical Review DWCCA-5630-PJL

Dear Ms. Place:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

We appreciate the response from Alan R. Cusick, Spooner Municipal Utilities Superintendent, about minimizing water loss. We understand that as of the January 2001 response, 8 of the 11 identified leaks have been repaired. Have the others been repaired yet? Has the cemetery water issue been resolved yet? We appreciate your efforts of getting the loss amount to within an acceptable range.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:bhh:w:\compl\Analytical Reviews\2000 analytical review letters\5630.doc

-----Original Message-----

From: SPOONER MUNICIPAL UTILITIES [mailto:ctn05400@centurytel.net]

Sent: Wednesday, December 26, 2001 1:54 PM

To: peter.leege@psc.state.wi.us

FINANCIAL SECTION FOOTNOTES

Subject: Leaks

Mr. Peter Leege,

Hi Pete

In response to your letter dated Dec 19 2001,(dwcca-5630-pjl) I have the following answers: 1.We've had a very good year in repairing leaks.Along with repairs,we have changed out more problematic water mains.We did note additional leaks on the change out. 2.The Cemetery issue has been discussed,but not resolved.I can't find a way for the association to understand the need to cooperate.I haven't given up just yet.

My feelings for this year are great.my initial numbers really look good.I'm looking at between 17%-20% loss.You may not be as pleased as I am,But it's like a home run to me.

Any futher Questions,feel free to drop me an e-mail.

Al R. Cusick

Supt of Utilities.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	311,184	1
Total Sales of Water	311,184	
Other Operating Revenues		
Forfeited Discounts (470)	786	2
Miscellaneous Service Revenues (471)	3,220	3
Rents from Water Property (472)	1,319	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,263	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	10,588	
Total Operating Revenues	321,772	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	7,374	8
Pumping Expenses (620-625)	18,770	9
Water Treatment Expenses (630-635)	9,691	10
Transmission and Distribution Expenses (640-655)	33,873	11
Customer Accounts Expenses (901-904)	14,432	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	59,356	14
Total Operation and Maintenance Expenses	143,496	
Other Operating Expenses		
Depreciation Expense (403)	44,750	15
Amortization Expense (404-407)		16
Taxes (408)	39,036	17
Total Other Operating Expenses	83,786	
Total Operating Expenses	227,282	
NET OPERATING INCOME	94,490	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	4	192	586	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	4	192	586	
Metered Sales to General Customers (461)				
Residential	1,024	48,808	142,209	4
Commercial	194	24,577	52,040	5
Industrial	5	438	1,140	6
Total Metered Sales to General Customers (461)	1,223	73,823	195,389	
Private Fire Protection Service (462)	1		3,608	7
Public Fire Protection Service (463)	1		85,146	8
Other Sales to Public Authorities (464)	17	9,922	22,452	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	4,003	4,003	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,247	87,940	311,184	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Beaver Brook Sanitary District	Customer's Meter	4,003	4,003	1
Total		4,003	4,003	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	85,146	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	85,146	
Forfeited Discounts (470):		
Customer late payment charges	786	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	786	
Miscellaneous Service Revenues (471):		
RECONNECTION AND METER READING FEES	3,220	7
Total Miscellaneous Service Revenues (471)	3,220	
Rents from Water Property (472):		
NONE	1,319	8
Total Rents from Water Property (472)	1,319	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,663	10
Other (specify):		
BEAVER BROOK SANITARY DISTRICT METER READING AND BILLING CHARGES	1,600	11
Total Other Water Revenues (474)	5,263	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	0	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	6,307	3
Maintenance of Water Source Plant (605)	1,067	4
Total Source of Supply Expenses	7,374	
PUMPING EXPENSES		
Operation Labor (620)	0	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	11,442	7
Operation Supplies and Expenses (623)	0	8
Maintenance of Pumping Plant (625)	7,328	9
Total Pumping Expenses	18,770	
WATER TREATMENT EXPENSES		
Operation Labor (630)	6,190	10
Chemicals (631)	3,501	11
Operation Supplies and Expenses (632)	0	12
Maintenance of Water Treatment Plant (635)	0	13
Total Water Treatment Expenses	9,691	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	1,782	14
Operation Supplies and Expenses (641)	8,223	15
Maintenance of Distribution Reservoirs and Standpipes (650)	788	16
Maintenance of Mains (651)	3,082	17
Maintenance of Services (652)	13,127	18
Maintenance of Meters (653)	4,272	19
Maintenance of Hydrants (654)	2,599	20
Maintenance of Other Plant (655)	0	21
Total Transmission and Distribution Expenses	33,873	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,330	22
Accounting and Collecting Labor (902)	9,038	23
Supplies and Expenses (903)	4,064	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	14,432	
SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	14,549	27
Office Supplies and Expenses (921)	6,184	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	3,544	30
Property Insurance (924)	1,297	31
Injuries and Damages (925)	1,747	32
Employee Pensions and Benefits (926)	21,569	33
Regulatory Commission Expenses (928)	41	34
Miscellaneous General Expenses (930)	7,894	35
Transportation Expenses (933)	2,531	36
Maintenance of General Plant (935)	0	37
Total Administrative and General Expenses	59,356	
Total Operation and Maintenance Expenses	143,496	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		34,519	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,067	2
Net property tax equivalent		33,452	
Social Security		5,155	3
PSC Remainder Assessment		429	4
Other (specify): NONE			5
Total tax expense		39,036	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washburn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.306879				3
County tax rate	mills		9.207214				4
Local tax rate	mills		13.920628				5
School tax rate	mills		10.475172				6
Voc. school tax rate	mills		2.091808				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		36.001701				10
Less: state credit	mills		1.756903				11
Net tax rate	mills		34.244798				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		13.920628				14
Combined School Tax Rate	mills		12.566980				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.487608				17
Total Tax Rate	mills		36.001701				18
Ratio of Local and School Tax to Total	dec.		0.735732				19
Total tax net of state credit	mills		34.244798				20
Net Local and School Tax Rate	mills		25.194998				21
Utility Plant, Jan. 1	\$	2,399,625	2,399,625				22
Materials & Supplies	\$	20,194	20,194				23
Subtotal	\$	2,419,819	2,419,819				24
Less: Plant Outside Limits	\$	317,569	317,569				25
Taxable Assets	\$	2,102,250	2,102,250				26
Assessment Ratio	dec.		0.651722				27
Assessed Value	\$	1,370,083	1,370,083				28
Net Local & School Rate	mills		25.194998				29
Tax Equiv. Computed for Current Year	\$	34,519	34,519				30
Tax Equivalent per 1994 PSC Report	\$	28,058					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	34,519					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,313		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	233,880		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	236,193	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	71,738		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	151,143		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,333		20
Total Pumping Plant	225,214	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	8,118		23
Total Water Treatment Plant	8,118	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,396		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,313	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			233,880	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	236,193	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			71,738	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			151,143	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,333	20
Total Pumping Plant	0	0	225,214	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			8,118	23
Total Water Treatment Plant	0	0	8,118	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			4,396	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	262,913		26
Transmission and Distribution Mains (343)	1,101,345	81,070	27
Fire Mains (344)	2,647		28
Services (345)	182,790	15,704	29
Meters (346)	130,020	5,864	30
Hydrants (348)	178,824	14,970	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,862,935	117,608	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	10,729		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	29,034		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	12,960		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	3,034		41
Communication Equipment (397)	192		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	4,563		44
Other Tangible Property (399)	0		45
Total General Plant	60,512	0	
Total utility plant in service directly assignable	2,392,972	117,608	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,392,972	117,608	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			262,913	26
Transmission and Distribution Mains (343)	3,369		1,179,046	27
Fire Mains (344)			2,647	28
Services (345)	4,690		193,804	29
Meters (346)	1,014		134,870	30
Hydrants (348)	300		193,494	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	9,373	0	1,971,170	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			10,729	35
Computer Equipment (391.1)			0	36
Transportation Equipment (392)			29,034	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			12,960	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			3,034	41
Communication Equipment (397)			192	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			4,563	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	60,512	
Total utility plant in service directly assignable	9,373	0	2,501,207	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	9,373	0	2,501,207	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			14,178	14,178	1
February			13,946	13,946	2
March			14,782	14,782	3
April			16,012	16,012	4
May			15,371	15,371	5
June			14,185	14,185	6
July			14,659	14,659	7
August			13,968	13,968	8
September			12,794	12,794	9
October			12,844	12,844	10
November			11,099	11,099	11
December			11,167	11,167	12
Total for year	0	0	165,005	165,005	
Less: Measured or estimated water used in main flushing and water treatment during year				3,510	13
Less: Other utility use				51,306	14
Other utility use explanation:					15
Estimated leaks - 45,000; Cemetery - 2,000; Hockey rink flooding - 2,000; Street cleaning - 1,500; Fire department - 500; Freeze-up trickle - 306					
Water pumped into distribution system				110,189	16
Less: Water sold				87,940	17
Losses and unaccounted for				22,249	18
Percent unaccounted for to the nearest whole percent (%)				20%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,409	21
Date of maximum: 5/4/2000					22
Cause of maximum:					23
Bacterial flushing.					
Minimum gallons pumped by all methods in any one day during reporting year				286	24
Date of minimum: 11/20/2000					25
Total KWH used for pumping for the year				245,480	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
417 PARK WEST	#3	77	16	936,000	No	1
1401 FIRST STREET	#5	310	16	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3	#5		1
Location	417 PARK WEST AVENUE	1401 FIRST STREET		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1967	1996		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,100	650		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. MOTOR		10
Year Installed	1975	1996		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	100	50		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	4 5
Year constructed	1917	1985	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	220	220	9 10
Total capacity in gallons	150,000	150,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15 16 17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.5000	2.5000	20 21 22
Is a corrosion control chemical used (yes, no)?	N	N	23 24
Is water fluoridated (yes, no)?	Y	Y	25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	0.750	522	0	0	0	522
M	D	2.000	4,230	0	0	0	4,230
A	D	4.000	1,400	0	0	0	1,400
M	D	4.000	14,701	0	2,246	0	12,455
A	D	6.000	1,400	0	0	0	1,400
M	D	6.000	24,393	0	0	0	24,393
P	D	6.000	12,382	260	0	0	12,642
M	D	8.000	14,543	0	0	0	14,543
P	D	8.000	105	2,246	0	0	2,351
M	D	10.000	14,295	0	0	0	14,295
P	D	10.000	6,325	0	0	0	6,325
P	D	12.000	6,412	0	0	0	6,412
Total Within Municipality			100,708	2,506	2,246	0	100,968
P	D	12.000	3,142	0	0	0	3,142
Total Outside of Municipality			3,142	0	0	0	3,142
Total Utility			103,850	2,506	2,246	0	104,110

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,000	48	45	0	1,003		1
M	1.000	126	1	0	0	127		2
M	1.250	5	0	0	0	5		3
M	1.500	3	1	0	0	4		4
M	2.000	18	0	0	0	18		5
M	4.000	2	1	0	0	3		6
M	6.000	3	0	0	0	3		7
M	8.000	1	0	0	0	1		8
Total Utility		1,158	51	45	0	1,164	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,261	72	56	0	1,277	179	1
1.000	28	2	0	0	30	2	2
1.250	3	0	0	0	3	0	3
1.500	27	0	0	0	27	1	4
2.000	25	0	1	0	24	1	5
3.000	3	0	0	0	3	0	6
4.000	4	0	0	0	4	0	7
Total:	1,351	74	57	0	1,368	183	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,031	146	3	8	0	89	1,277	1
1.000	0	20	2	4	0	4	30	2
1.250	0	3	0	0	0	0	3	3
1.500	0	10	0	5	0	12	27	4
2.000	0	10	0	11	0	3	24	5
3.000	0	0	0	2	0	1	3	6
4.000	0	0	0	2	0	2	4	7
Total:	1,031	189	5	32	0	111	1,368	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	7				7	1
Within Municipality	172	6	2		176	2
Total Fire Hydrants	179	6	2	0	183	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	183
Number of distribution system valves end of year:	290
Number of distribution valves operated during year:	178

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Employee Pensions and Benefits - A/C#926 - One less employee and corresponding health insurance and retirement fund expense charged to utility than in previous year.

Water Mains (Page W-15)

Replacement of 2,246 feet of 4 inch ductile pipe with 2,246 feet of 8 inch PVC pipe financed by utility. Installation of 260 feet of 6 inch PVC paid for in full by developer.

Water Services (Page W-16)

Replacement of 45 3/4 inch services paid for by utility. Other new services paid for by developer at full cost.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,674,299	1
Total Sales of Electricity	1,674,299	
Other Operating Revenues		
Forfeited Discounts (450)	3,960	2
Miscellaneous Service Revenues (451)	5,077	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	10,721	5
Interdepartmental Rents (455)	6,000	6
Other Electric Revenues (456)	266	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	26,024	
Total Operating Revenues	1,700,323	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,224,662	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	98,664	11
Customer Accounts Expenses (901-904)	19,003	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	111,718	14
Total Operation and Maintenance Expenses	1,454,047	
Other Expenses		
Depreciation Expense (403)	106,757	15
Amortization Expense (404-407)		16
Taxes (408)	49,360	17
Total Other Expenses	156,117	
Total Operating Expenses	1,610,164	
NET OPERATING INCOME	90,159	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	3,960	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	3,960	
Miscellaneous Service Revenues (451):		
RECONNECTION AND METER READ-OUT CHARGES	5,077	3
Total Miscellaneous Service Revenues (451)	5,077	
Sales of Water and Water Power (453):		
NONE	0	4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
EQUIPMENT AND POLE RENTAL	10,721	5
Total Rent from Electric Property (454)	10,721	
Interdepartmental Rents (455):		
WATER DEPARTMENT RENT OF SHOP	6,000	6
Total Interdepartmental Rents (455)	6,000	
Other Electric Revenues (456):		
RETAINED SALES TAXES	266	7
Total Other Electric Revenues (456)	266	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)	0	1
Fuel (501)	0	2
Operation Supplies and Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Maintenance of Steam Production Plant (506)	0	6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)	0	7
Water for Power (531)	0	8
Operation Supplies and Expenses (532)	0	9
Maintenance of Hydraulic Production Plant (535)	0	10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)	0	11
Fuel (539)	0	12
Operation Supplies and Expenses (540)	0	13
Maintenance of Other Power Production Plant (543)	0	14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,224,662	15
Other Expenses (546)	0	16
Total Other Power Supply Expenses	1,224,662	
Total Power Production Expenses	1,224,662	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)	0	17
Operation Supplies and Expenses (551)	0	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)	0	19
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	27,887	20
Line and Station Labor (561)	1,236	21
Line and Station Supplies and Expenses (562)	10,221	22
Street Lighting and Signal System Expenses (565)	0	23
Meter Expenses (566)	0	24
Customer Installations Expenses (567)	0	25
Miscellaneous Distribution Expenses (569)	0	26
Maintenance of Structures and Equipment (571)	1,236	27
Maintenance of Lines (572)	50,418	28
Maintenance of Line Transformers (573)	466	29
Maintenance of Street Lighting and Signal Systems (574)	3,388	30
Maintenance of Meters (575)	3,791	31
Maintenance of Miscellaneous Distribution Plant (576)	21	32
Total Distribution Expenses	98,664	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,718	33
Accounting and Collecting Labor (902)	9,443	34
Supplies and Expenses (903)	5,842	35
Uncollectible Accounts (904)	0	36
Total Customer Accounts Expenses	19,003	
SALES EXPENSES		
Sales Expenses (910)	0	37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	14,698	38
Office Supplies and Expenses (921)	5,620	39
Administrative Expenses Transferred -- Credit (922)	0	40
Outside Services Employed (923)	8,887	41
Property Insurance (924)	3,243	42
Injuries and Damages (925)	1,082	43
Employee Pensions and Benefits (926)	46,257	44
Regulatory Commission Expenses (928)	0	45
Miscellaneous General Expenses (930)	12,432	46
Transportation Expenses (933)	19,206	47
Maintenance of General Plant (935)	293	48
Total Administrative and General Expenses	111,718	
Total Operation and Maintenance Expenses	1,454,047	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		35,743	1
Social Security		10,746	2
Wisconsin Gross Receipts Tax		522	3
PSC Remainder Assessment		2,349	4
Other (specify): NONE			5
Total tax expense		49,360	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washburn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.306879				3
County tax rate	mills		9.207214				4
Local tax rate	mills		13.920628				5
School tax rate	mills		10.475172				6
Voc. school tax rate	mills		2.091808				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		36.001701				10
Less: state credit	mills		1.756903				11
Net tax rate	mills		34.244798				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		13.920628				14
Combined School Tax Rate	mills		12.566980				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.487608				17
Total Tax Rate	mills		36.001701				18
Ratio of Local and School Tax to Total	dec.		0.735732				19
Total tax net of state credit	mills		34.244798				20
Net Local and School Tax Rate	mills		25.194998				21
Utility Plant, Jan. 1	\$	2,622,674	2,622,674				22
Materials & Supplies	\$	76,738	76,738				23
Subtotal	\$	2,699,412	2,699,412				24
Less: Plant Outside Limits	\$	522,662	522,662				25
Taxable Assets	\$	2,176,750	2,176,750				26
Assessment Ratio	dec.		0.651722				27
Assessed Value	\$	1,418,636	1,418,636				28
Net Local & School Rate	mills		25.194998				29
Tax Equiv. Computed for Current Year	\$	35,743	35,743				30
Tax Equivalent per 1994 PSC Report	\$	25,397					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	35,743					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	750		34
Structures and Improvements (361)	0		35
Station Equipment (362)	673,670		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	247,705	38,458	38
Overhead Conductors and Devices (365)	293,629	12,280	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	129,886	5,965	41
Line Transformers (368)	430,822	55,610	42
Services (369)	127,285	8,682	43
Meters (370)	103,529	6,193	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	96,791	3,010	47
Total Distribution Plant	2,104,067	130,198	
GENERAL PLANT			
Land and Land Rights (389)	3,870		48
Structures and Improvements (390)	229,033	8,691	49
Office Furniture and Equipment (391)	39,034	209	50
Computer Equipment (391.1)	61,029	16,991	51
Transportation Equipment (392)	126,429	125,889	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	21,165	15,704	54
Laboratory Equipment (395)	11,240	959	55
Power Operated Equipment (396)	18,058		56
Communication Equipment (397)	1,733	1,128	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			750 34
Structures and Improvements (361)			0 35
Station Equipment (362)			673,670 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	5,428		280,735 38
Overhead Conductors and Devices (365)	136		305,773 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			135,851 41
Line Transformers (368)	22,332		464,100 42
Services (369)	40		135,927 43
Meters (370)	6,952		102,770 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	2,013		97,788 47
Total Distribution Plant	36,901	0	2,197,364
GENERAL PLANT			
Land and Land Rights (389)			3,870 48
Structures and Improvements (390)			237,724 49
Office Furniture and Equipment (391)			39,243 50
Computer Equipment (391.1)			78,020 51
Transportation Equipment (392)			252,318 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			36,869 54
Laboratory Equipment (395)			12,199 55
Power Operated Equipment (396)			18,058 56
Communication Equipment (397)			2,861 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	7,017		58
Other Tangible Property (399)	0		59
Total General Plant	518,608	169,571	
Total utility plant in service directly assignable	2,622,675	299,769	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 2,622,675	 299,769	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			7,017 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	688,179
Total utility plant in service directly assignable	36,901	0	2,885,543
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	36,901	0	2,885,543

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	-12.02	5.17	1
7.2/12.5 kV (12kV)	12.02	13.31	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm	14	12
Total	14	13
Total customers on rural lines at end of year	14	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	5,409	Friday	01/21/2000	09:15	2,803	1
February	02	5,110	Friday	01/28/2000	09:00	2,628	2
March	03	4,687	Monday	03/13/2000	10:15	2,561	3
April	04	4,604	Monday	04/17/2000	11:00	2,392	4
May	05	4,961	Friday	05/05/2000	14:45	2,318	5
June	06	5,163	Friday	06/09/2000	14:45	2,585	6
July	07	5,764	Thursday	07/13/2000	15:00	2,722	7
August	08	5,782	Tuesday	08/01/2000	15:15	2,716	8
September	09	5,741	Thursday	08/31/2000	12:00	2,688	9
October	10	4,593	Monday	10/23/2000	11:15	2,384	10
November	11	4,858	Friday	11/17/2000	09:45	2,494	11
December	12	5,490	Tuesday	12/12/2000	17:15	3,387	12
Total		62,162				31,678	

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	EXEL ENERGY

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	31,417	8
Interchanges: In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling): Received		12
Delivered		13
Net	0	14
Total Source of Energy	31,417	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	31,001	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	31,001	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	416	27
Total Energy Losses	416	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	1.3241%	29
Total Disposition of Energy	31,417	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
URBAN AND RURAL	RG-1	1,229	9,673	1
Total Sales for Residential Sales		1,229	9,673	
Commercial & Industrial				
SMALL POWER	CP-1	8	4,476	2
LARGE POWER TIME OF DAY	CP-2	5	7,338	3
GENERAL SERVICE	GS-1	330	9,188	4
SECURITY LIGHTING SERVICE	MS-2		45	5
Total Sales for Commercial & Industrial		343	21,047	
Public Street & Highway Lighting				
STREET LIGHTING SERVICE	MS-1		281	6
Total Sales for Public Street & Highway Lighting		0	281	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,572	31,001	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		541,071	10,337	551,408	1
0	0	541,071	10,337	551,408	
		186,522	7,904	194,426	2
18,440	19,386	343,483	7,825	351,308	3
		537,870	11,274	549,144	4
		3,637	58	3,695	5
18,440	19,386	1,071,512	27,061	1,098,573	
		23,940	378	24,318	6
0	0	23,940	378	24,318	
				0	7
0	0	0	0	0	
18,440	19,386	1,636,523	37,776	1,674,299	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		Northern State Power				1
Point of Delivery		Spooner Substation				2
Type of Power Purchased (firm, dump, etc.)		firm				3
Voltage at Which Delivered		24				4
Point of Metering		Spooner Substation				5
Total of 12 Monthly Maximum Demands -- kW		62,162				6
Average load factor		69.2336%				7
Total Cost of Purchased Power		1,224,662				8
Average cost per kWh		0.0390				9
On-Peak Hours (if applicable)		9:00am-9:00pm				10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	1,222	1,902			12
	February	1,154	1,649			13
	March	1,098	1,531			14
	April	1,033	1,528			15
	May	995	1,397			16
	June	1,014	1,304			17
	July	1,046	1,539			18
	August	1,145	1,577			19
	September	1,200	1,516			20
	October	1,083	1,606			21
	November	1,034	1,350			22
	December	1,085	1,409			23
	Total kWh (000)	13,109	18,308			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
----------------------------	----------------------	----------------------	----------------------	----------------------

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	Beaver Bro	Spooner			
Voltage--High Side	69	25			
Voltage--Low Side	12	2			
Num. Main Transformers in Operation	1	1			
Capacity of Transformers in kVA	14	8			
Number of Spare Transformers on Hand	1	1			
15-Minute Maximum Demand in kW	5,782	5,782			
Dt and Hr of Such Maximum Demand	08/01/2000 15:00	08/01/2000 15:00			
Kwh Output					

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					
Voltage--High Side					
Voltage--Low Side					
Num. of Main Transformers in Operation					
Capacity of Transformers in kVA					
Number of Spare Transformers on Hand					
15-Minute Maximum Demand in kW					
Dt and Hr of Such Maximum Demand					
Kwh Output					

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					
Voltage--High Side					
Voltage--Low Side					
Num. of Main Transformers in Operation					
Capacity of Transformers in kVA					
Number of Spare Transformers on Hand					
15-Minute Maximum Demand in kW					
Dt and Hr of Such Maximum Demand					
Kwh Output					

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,646	496	21,780	1
Acquired during year	85	52	2,525	2
Total	1,731	548	24,305	3
Retired during year	96	62	2,108	4
Sales, transfers or adjustments increase (decrease)			(1,819)	5
Number end of year	1,635	486	20,378	6
Number end of year accounted for as follows:				7
In customers' use	1,577	357	15,006	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	58	129	5,372	12
Total end of year	1,635	486	20,378	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	182	145,200	1
Sodium Vapor	100	72	31,200	2
Sodium Vapor	150	11	8,316	3
Total		265	184,716	
Ornamental				
Mercury Vapor	100	12	5,616	4
Mercury Vapor	175	32	24,120	5
Mercury Vapor	250	7	7,980	6
Mercury Vapor	400	19	33,600	7
Sodium Vapor	100	28	13,986	8
Total		98	85,302	
Other				
NONE		0		9
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Maintenance of Lines - A/C# 572 - Additional expense in 2000 in connection with voltage conversion project; old conductor utilized while poles and transformers changed.

Employee Pensions and Benefits - A/C#926 - One less employee working for utility than in previous year.

Transportation Expenses - A/C#933 - Additional operating costs and depreciation associated with new \$125,889 line bucket truck.

Electric Utility Plant in Service (Page E-06)

Transformers - A/C#368 - Purchase of 52 transformers to be used in the conversion of distribution system from 4kV to 12kV.

Transportation Equipment - A/C#392 - Purchase of line bucket truck for \$125,889.

Electric Distribution Meters & Line Transformers (Page E-22)

Adjustment of -1,819 KVA to bring book into agreement with detailed card file.
